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[Washington?]

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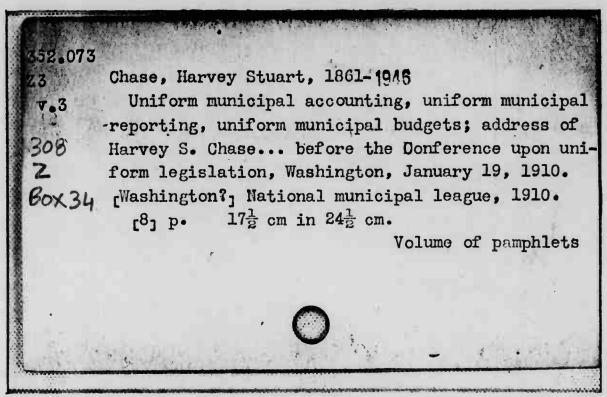

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Chase, Harvey Stuart, 1861-1946
Uniform municipal accounting, uniform municipal reporting, uniform municipal budgets; address of Harvey S. Chase... before the Conference upon uniform legislation, Washington, January 19, 1910.
[Washington?] National municipal league, 1910.
[8] p. 17½ cm in 24½ cm.
Volume of pamphlets

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TECHNICAL MICROFORM DATA

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MAIN ENTRY: Chase, Harvey Stuart

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UNIFORM MUNICIPAL ACCOUNTING
UNIFORM MUNICIPAL REPORTING
UNIFORM MUNICIPAL BUDGETS

Address of

Harvey S. Chase - 1861-

Delegate from the Commonwealth of Massachusetts

and from the

National Municipal League

before the

Conference Upon Uniform Legislation

Washington, January 19, 1910

NATIONAL MUNICIPAL LEAGUE

NINETEEN HUNDRED AND TEN

AT THE first meeting of the Committee on Resolutions on Monday evening the Chairman, Mr. Low, stated that one of the important results of this conference would be that public attention would be drawn to the admirable work of the Commission upon Uniform State Laws. Prior to this Conference the public generally, in fact Mr. Low himself, so he said, was not aware of the existence of that national body; still less had the public any idea of the scope of its work or the value of it.

I desire to bring to your attention a similar matter. One of equal, if not of greater, importance than the work of the Uniform Laws Commission and one concerning which the great body of the public may be equally unaware. I refer to the work which has been going on for ten years past in various sections of this country aiming at uniformity and standardization in the public reports of our cities, great and small.

When we consider even for a moment the immense importance to every citizen of good government in his own municipality, and when we further consider the fundamental necessities upon which only can such government be based, we realize that we are face to face with, one of the greatest problems that this country has to solve.

Cities are corporations. Huge corporations, many of them, with enormous expenditures and tremendous power for good and evil. As corporations, creatures of the state, they are amenable to the state. They are created by the state, limited in powers by the state and must be subject to examination and control by the state in the interests of all the people.

What is the fundamental basis of all corporate existence, or one of the fundamental bases? The finances. Nearly all forms of human activity touch at last upon the financial side of things. Few people like this fact. Many strive to forget it and to act as if this relationship did not exist, but none can finally escape it. All must reckon ultimately with finance. This is true in the home, too sadly true sometimes; it is true in our social life, in our friendly societies, it is true in our business life, our firms and corporations, and it is still more fully true in the greatest of all our corporate entities—our municipalities and our states. Even the Federal government itself cannot escape the penalties of unsound or unintelligent financing.

The problem of modern governmental finance is huge enough evidently. We recognize it as such and ask: How is it being solved to-day?

I have been requested to tell you in brief the story of the harnessing of the steeds of chaotic finance such as dominated, and still in great part dominates, the municipalities and the states of the country to-day.

Ten years ago no city in this country had a system of financial records—public accounts—which was based on broad, uniform, comparative lines. To-day every city throughout the country with 30,000 or more population and many smaller cities have the opportunity to adopt—and some hundreds of cities have already adopted—a sound, sensible standard system of classification which renders comparisons of costs of administration possible. Ten years ago, none! To-day, hundreds of cities!

This is the story: In 1901 one city—Newton, in Massachusetts—took the lead and published a report laid out upon "uniform" lines for city financial reports as recommended by the National Municipal League. The next year Baltimore followed, then Chicago came into line in part. Various Massachusetts cities came next. The State of Ohio passed a uniform accounting law and at once 70 cities adopted the Municipal League schedule so far as the statutes of that State permitted. This happened in 1902, 1903 and 1904. Meanwhile New York State attempted a uniform law and was induced to lay out its classification on the same lines. Then came the Massachusetts act in 1906, after a three years' campaign of education. This act applies to all cities and to all towns in the commonwealth. Meantime, the permanent Bureau of the Census had been required by Congress to procure statistics from all cities in the country regularly. The division which had this matter in charge, under the able direction of Dr. L. G. Powers, has gone on from year to year enlarging, improving and standardizing the Municipal League's schedules

until now they may be considered complete—uniform for all cities in all States of the Union.

This whole thing is an extraordinary achievement, and how few people in this country yet realize it. This great reform lies at the basis of all other great municipal reforms. Until the finances are sound, until full publicity is had concerning the relation of our revenues to our expenses, of our rapidly increasing municipal debts and of the legitimacy or the illegitimacy of these debts, we have been and we shall continue to be hopelessly unable to undertake the enormous public works which await our cities in the future. Indeed, we cannot undertake even intelligent planning for our essential needs to-day, for our schools, for our parks and playgrounds, for our transportation requirements, for markets, docks and ferries, for our tenement house problems and for a thousand and one exigencies which stare our administrators in the face.

In order that these matters may be recognized by this Convention I have prepared a resolution which will be submitted to the Resolutions Committee, and later I will prepare a paper for the proceedings setting forth at some length the details of this movement.

In the brief time available now I can do no more than to bring these facts to your attention; to state the astonishing development of the movement and to urge you one and all to familiarize yourselves with the movement, to encourage it, to act for it and to cherish it as one, if not *the* one, of the forces of the greatest fundamental importance to-day in our municipal life.

The work is by no means done. Only the first steps have been taken, the first foot-hills of the range surmounted. Greater heights, more difficult of access, lie ahead. But with sure footing attained and with our second wind secured we may believe that the ascent will be steadily continued and wider and wider vistas will be opened over the surrounding country as we climb the hills of "Budgets" and the mountains of "Balance Sheets" and finally arrive at the summit of complete, regular, intelligent and intelligible *publicity* for all financial affairs, municipal, State and National.

Conference on Uniform Legislation

Washington, D. C., January 17, 18 and 19, 1910

Committee on Resolutions

Resolution introduced by Harvey Stuart Chase, delegate from the National Municipal League, and from the Commonwealth of Massachusetts.

Whereas, the National Municipal League, the League of American Municipalities, the American Association of Public Accountants, the American Economic Association, the American Statistical Association, the Association of Municipal Comptrollers and Accounting Officers, the Government Accountants' Association and various other national and State bodies have endorsed the principle of uniform governmental accounting and standard governmental reports, and

Whereas, the States of Ohio, New York, Massachusetts, Indiana, Rhode Island, Colorado, West Virginia and Wyoming have recognized this principle and have enacted legislation establishing Uniform Accounting Bureaus or Boards of Control, and that similar legislation is under consideration in various other States

Therefore, Be It Resolved, by this Conference upon Uniform Legislation that the Governors and Legislatures of the several States are hereby urged to enact such measures upon conformitory lines, departing only so far as may be necessary from a standard form, which shall thereby tend to become uniform throughout the country.

Acted upon favorably by Resolutions Committee and passed by vote of the Conference on January 19th. Submitted with other approved resolutions to the Congress of Governors of the various States assembled at the New Willard Hotel.

MUNICIPAL ACCOUNTING

has been considered at length and in great detail at the several meetings of the League. The following is a list of the papers dealing with the subject:

Baltimore Volume (1896)

STATE BOARDS OF MUNICIPAL CONTROL. By Hon. Frederick William Holls.

Columbus Volume (1899)

PUBLIC ACCOUNTING UNDER THE PROPOSED MUNICIPAL PROGRAM. By Prof. L. S. Rowe. Appended to the paper is a series of forms of schedule.

THE FINANCIAL REPORTS OF MUNICIPALITIES, WITH SPECIAL REFERENCE TO THE REQUIREMENT OF UNIFORMITY. By Dr. Edward M. Hartwell.

THE IMPORTANCE OF UNIFORMITY FOR PURPOSES OF COMPARISON. By Dr. Samuel E. Sparling.

FINANCIAL CONTROL OVER MUNICIPAL RECEIPTS AND EXPENDITURES. By Albert F. Crosby.

THE ACCOUNTING OF PUBLIC SERVICE INDUSTRIES. By Prof. Chas. W. Tooke.

ACCOUNTS OF GRANTEES OF MUNICIPAL FRANCHISES. By Walter S. Allen.

Milwaukee Volume (1900)

UNIFORM MUNICIPAL ACCOUNTING. By M. N. Baker.

UNIFORM MUNICIPAL ACCOUNTING. By James Blake Calhoon.

UNIFORM ACCOUNTING AND STATE EXAMINATION OF PUBLIC ACCOUNTS. By Hon. Harry B. Henderson.

Rochester Volume (1901)

FIRST REPORT OF THE COMMITTEE ON UNIFORM MUNICIPAL ACCOUNTING (with schedules).

PRESENT CONDITION OF MUNICIPAL STATISTICS IN THE UNITED STATES. By G. W. W. Hanger.

THE CONTROL OF MUNICIPAL ACCOUNTING AND STATISTICS IN GREAT BRITAIN. By Dr. Edward W. Bemis.

MUNICIPAL ACCOUNTS AND STATISTICS OF CONTINENTAL EUROPE. By Dr. John A. Fairlie.

MUNICIPAL ACCOUNTS OF CHICAGO. By Charles Waldo Haskins.

Boston Volume (1902)

SECOND REPORT OF THE COMMITTEE ON UNIFORM MUNICIPAL ACCOUNTING. By Dr. Edward M. Hartwell. Contains Schedules Series A and Series B.

UNIFORM MUNICIPAL ACCOUNTING APPLIED TO BOSTON, BALTIMORE AND OTHER MUNICIPALITIES. By Harvey S. Chase. (Illustrative Schedules).

THE CITY AS A BUSINESS CORPORATION. By Laurence Minot.

BIBLIOGRAPHY OF UNIFORM MUNICIPAL ACCOUNTING. By M. N. Baker.

Detroit Volume (1903)

THIRD REPORT OF THE COMMITTEE ON UNIFORM MUNICIPAL ACCOUNTING AND STATISTICS. By Dr. Edward M. Hartwell.

CHICAGO ACCOUNTING REFORM. By Frederick A. Cleveland.

PROGRESS OF UNIFORM MUNICIPAL ACCOUNTING IN OHIO. By Harvey S. Chase.

WHAT HAS BEEN DONE TOWARD UNIFORM ACCOUNTS FOR STREET RAILWAY, ELECTRIC AND GAS LIGHTING, AND WATER-WORKS SYSTEM. By M. N. Baker.

Chicago Volume (1904)

FOURTH REPORT OF COMMITTEE ON UNIFORM MUNICIPAL ACCOUNTING AND STATISTICS. By Dr. Edward M. Hartwell.

WHAT CONSTITUTES REASONABLE UNIFORMITY IN MUNICIPAL ACCOUNTS AND REPORTS. By Dr. F. A. Cleveland.

PRACTICAL APPLICATION OF THE SCHEDULES FOR UNIFORM MUNICIPAL REPORTS AND ACCOUNTS. By Harvey S. Chase.

UNIFORM ACCOUNTING IN ITS RELATION TO COMPARATIVE MUNICIPAL STATISTICS. By L. G. Powers, Chief Statistician, U. S. Census Bureau.

New York Volume (1905)

REPORT OF COMMITTEE ON UNIFORM ACCOUNTING AND STATISTICS. By Dr. Edward M. Hartwell.

NOMENCLATURE AND PHRASEOLOGY OF MUNICIPAL ADMINISTRATION AND ACCOUNTS. By Dr. Frederick A. Cleveland.

NATURE AND AIMS OF STATE CENTRAL CONTROL OF MUNICIPAL ACCOUNTS AND FINANCIAL REPORTS. By Hon. Le Grand Powers.

UNIFORM MUNICIPAL ACCOUNTING AND HOME RULE. By Horace E. Deming.

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Atlantic City Volume (1906)

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OHIO EXPERIENCE WITH UNIFORM ACCOUNTING AND REPORTING. By A. B. Peckinpaugh.

STANDARD AND UNIFORM REPORTS FROM PUBLIC UTILITIES BOTH MUNICIPALLY AND PRIVATELY OPERATED. By Harvey S. Chase.

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THE BUREAU OF MUNICIPAL RESEARCH IDEA. By Rufus E. Miles and Dr. W. H. Allen.

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MUNICIPAL ACCOUNTING AS THE BASIS FOR PUBLICITY OF MUNICIPAL AFFAIRS. By Harvey S. Chase.

Cincinnati Volume (1909)

MUNICIPAL BUDGETS AND EXPENDITURES. By Hon. Le Grand Powers.

THE PROPOSED WASHINGTON BUDGET. By Alonzo Tweedale.

MUNICIPAL RESEARCH TO DATE. By Rufus E. Miles.

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